

IN THE HOUSE OF REPRESENTATIVES

HOUSE BILL NO. 121

BY REVENUE AND TAXATION COMMITTEE

AN ACT

RELATING TO INCOME TAX CHECKOFFS AND DONATIONS; AMENDING SECTION 63-3067A, IDAHO CODE, TO PROVIDE FOR DESIGNATION BY INDIVIDUALS OF A REFUND FOR AN OVERPAYMENT OF INCOME TAXES OR A DONATION BY INDIVIDUALS TO THE IDAHO FOOD BANK; AMENDING SECTION 63-3067B, IDAHO CODE, TO PROVIDE FOR DESIGNATION BY INDIVIDUALS OF A REFUND FOR AN OVERPAYMENT OF INCOME TAXES OR A DONATION BY INDIVIDUALS TO THE IDAHO FOOD BANK; AND AMENDING CHAPTER 8, TITLE 57, IDAHO CODE, BY THE ADDITION OF A NEW SECTION 57-824, IDAHO CODE, TO CREATE THE IDAHO FOOD BANK FUND IN THE STATE TREASURY.

Be It Enacted by the Legislature of the State of Idaho:

SECTION 1. That Section 63-3067A, Idaho Code, be, and the same is hereby amended to read as follows:

63-3067A. DESIGNATION BY INDIVIDUALS – TRUST ACCOUNTS. (1) Every individual who:

(a) Has a refund due and payable for overpayment of taxes under this act may designate all or any portion thereof to be deposited in a trust account specified in subsection (3) of this section; or

(b) Has an income tax liability may, in addition to his tax obligation, include a donation to be deposited in a trust account specified in subsection (3) of this section.

(2) A designation under subsection (1) of this section may be made in any taxable year in such manner and form as prescribed by the state tax commission. The manner and form so prescribed shall be a conspicuous portion of the principal form provided for the purpose of individual taxation.

(3) The trust accounts authorized to receive moneys designated under subsection (1) of this section are:

(a) The fish and game set-aside account created by section 36-111, Idaho Code;

(b) The Idaho ag in the classroom account created by section 57-815, Idaho Code;

(c) The drug enforcement donation account created by section 57-816, Idaho Code;

(d) The children's trust fund created by section 39-6007, Idaho Code;

(e) The special olympics Idaho fund created in section 57-823, Idaho Code;

(f) The Idaho guard and reserve family support fund created by section 57-820, Idaho Code; ~~and~~

(g) The American red cross of greater Idaho fund created in section 57-821, Idaho Code;

and

(h) The Idaho food bank fund created by section 57-824, Idaho Code.

(4) Prior to the distribution of funds into any of the trust accounts specified in subsection (3) of this section from the refund account, the state tax commission shall retain funds for the commission's costs for collecting and administering the moneys in the accounts as follows: three thousand dollars (\$3,000) from each account for start-up costs during the first year of collections, and three thousand dollars (\$3,000) or twenty percent (20%) of the moneys remitted to each account during the fiscal year, whichever is less, from each account during each fiscal year thereafter, which amounts are hereby appropriated to the tax commission.

SECTION 2. That Section 63-3067B, Idaho Code, be, and the same is hereby amended to read as follows:

63-3067B. DESIGNATION BY INDIVIDUALS – TRUST ACCOUNTS. (1) Every resident individual who:

(a) Has a refund due and payable for overpayment of taxes under this act may designate all or any portion thereof to be deposited in a trust account specified in subsection (3) below; or

(b) Has an income tax liability may, in addition to his tax obligation, include a donation to be deposited in a trust account specified in subsection (3) of this section.

(2) A designation under subsection (1) of this section may be made in any taxable year in such manner and form as prescribed by the state tax commission. The manner and form so prescribed shall be a conspicuous portion of the principal form provided for the purpose of individual taxation.

(3) The trust accounts authorized to receive moneys designated under subsection (1) of this section are:

(a) The fish and game set-aside account created in section 36-111, Idaho Code;

(b) The Idaho ag in the classroom account created in section 57-815, Idaho Code;

(c) The drug enforcement donation account created in section 57-816, Idaho Code;

(d) The children's trust fund created in section 39-6007, Idaho Code;

(e) The special olympics Idaho fund created in section 57-823, Idaho Code;

(f) The Alzheimer's disease services account created in section 57-819, Idaho Code;

(g) The community forestry trust account created in section 38-136, Idaho Code;

(h) The American red cross of greater Idaho fund created in section 57-821, Idaho Code, which donation shall be ten dollars (\$10.00) if made; ~~and~~

(i) The veterans support fund created in section 65-209, Idaho Code; and

(j) The Idaho food bank fund created in section 57-824, Idaho Code.

(4) Prior to the distribution of funds into any of the trust accounts specified in subsection (3) of this section from the refund account, the state tax commission shall retain funds for the commission's costs for collecting and administering the moneys in the accounts as follows: three thousand dollars (\$3,000) from each account for start-up costs during the first year of collections, and three thousand dollars (\$3,000) or twenty percent (20%) of the moneys remitted to each account during the fiscal year, whichever is less, from each account during each fiscal year thereafter, which amounts are hereby appropriated to the tax commission.

SECTION 3. That Chapter 8, Title 57, Idaho Code, be, and the same is hereby amended by the addition thereto of a NEW SECTION, to be known and designated as Section 57-824, Idaho Code, and to read as follows:

1           57-824.   IDAHO FOOD BANK FUND. There is hereby created in the state treasury, the  
2 Idaho food bank fund. Moneys in the fund shall be appropriated to the Idaho food bank to  
3 provide food, information and support services to hungry people throughout this state through  
4 partnerships with nonprofit agencies, the food industry, government, volunteers, corporations  
5 and individuals by serving as a central clearinghouse for donated and purchased food.